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# HOUSE BILL No. 1869

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-33.5; IC 6-8.1-3-20.

**Synopsis:** Tax reporting clearinghouse. Requires the department of state revenue to report annually to the general assembly the amount of the following taxes paid by individuals based on income level and by businesses based on size in each county: (1) the state gross retail and use taxes; (2) the adjusted gross income tax; (3) other listed taxes; and (4) property taxes. Requires the division of data analysis within the department of local government finance to make available to the department of state revenue all information obtained from units of local government and all information contained in the local government data base. Requires the report to be provided: (1) to the public at no cost; (2) in print and on the Internet; (3) in a searchable format; and (4) in a format that protects the privacy of taxpayers.

**Effective:** July 1, 2003.

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**Cheney**

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January 23, 2003, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1869

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-1.1-33.5-3, AS AMENDED BY  
2 P.L.192-2002(ss), SECTION 45, IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 3. The division of data  
4 analysis shall:

5       (1) conduct continuing studies in the areas in which the  
6 department of local government finance operates;

7       (2) make periodic field surveys and audits of tax rolls, plat books,  
8 building permits, real estate transfers, federal income tax returns,  
9 and other data that may be useful in checking property valuations  
10 or taxpayer returns;

11       (3) make test checks of property valuations to serve as the bases  
12 for special reassessments under this article;

13       (4) conduct biennially a coefficient of dispersion study for each  
14 township and county in Indiana;

15       (5) conduct quadrennially a sales assessment ratio study for each  
16 township and county in Indiana;

17       (6) compute school assessment ratios under IC 6-1.1-34; ~~and~~

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(7) report annually to the executive director of the legislative services agency, in a form prescribed by the legislative services agency, the information obtained or determined under this section for use by the executive director and the general assembly, including:

(A) all information obtained by the division of data analysis from units of local government; and

(B) all information included in:

(i) the local government data base; and

(ii) any other data compiled by the division of data analysis;

and

**(8) report annually to the commissioner of the department of state revenue, in a form prescribed by the department of state revenue, the information obtained or determined under this section for use by the department in compiling the report under IC 6-8.1-3-20.**

SECTION 2. IC 6-1.1-33.5-5, AS ADDED BY P.L.198-2001, SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 5. Information that has been provided to the **department of state revenue under section 3(8) of this chapter**, the legislative services agency, or the division of data analysis by the federal government or by a public agency is subject to the provider's rules, if any, that concern the confidential nature of the information.

SECTION 3. IC 6-8.1-3-20 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 20. (a) For purposes of this section, "business entity" means:

(1) a sole proprietorship;

(2) a corporation;

(3) a limited liability company;

(4) a partnership;

(5) an association;

(6) a joint stock company;

(7) a mutual fund;

(8) a joint venture;

(9) a trust;

(10) a joint tenancy;

(11) an unincorporated organization; or

(12) a similar entity.

(b) This section applies to taxable years beginning after December 31, 2003.

(c) Not later than October 1 of each year, the department shall



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1 distribute to the executive director of the legislative services agency  
2 a report based on information obtained on:

- 3 (1) listed taxes under this chapter; and  
4 (2) property taxes under IC 6-1.1-33.5-3(8);  
5 for the immediately preceding twelve (12) months.

6 (d) The report shall be divided into topics determined by the  
7 department, including the following:

- 8 (1) Types and amounts of taxes paid by individuals based on  
9 income level by county.  
10 (2) Types and amounts of taxes paid by business entities based  
11 on size of the business entity by county.

12 The report may not disclose any information about taxpayers that  
13 would constitute an unwarranted invasion of personal privacy.

14 (e) The department shall make the report available in both print  
15 and electronic form at no cost to the public. The department shall  
16 publish the directory on the Internet through the computer  
17 gateway administered by the intelnet commission under IC 5-21-2  
18 and known as accessIndiana. The electronic report and the report  
19 posted on the Internet shall be searchable under parameters  
20 determined by the department, including:

- 21 (1) Type of taxpayer.  
22 (2) Type of tax.  
23 (3) Income level of individual as determined under 26 U.S.C.  
24 1.  
25 (4) Size of business entity as determined under prevailing size  
26 standards.  
27 (5) County.

28 (f) The report must achieve a minimum score of forty (40) on  
29 the Flesch reading ease test or an equivalent score on a comparable  
30 test approved by the director of the department. The report and  
31 information shall be made available at a centralized physical  
32 location as determined by the department and on the department's  
33 public information page on its world wide web Internet site  
34 established under IC 4-4-3-22.

35 (g) The department shall adopt rules under IC 4-22-2 to  
36 implement this section, including rules to establish:

- 37 (1) size standards for business entities; and  
38 (2) procedures for filing electronic reports with the  
39 department.

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